

Virginia Enterprise Zones

Job Grant Instruction Manual

**The Virginia Enterprise Zone Program
February 2005**

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Department of Housing and
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IMPORTANT NOTICE - SUNSET OF ENTERPRISE ZONE ACT

The Enterprise Zone Act of 1982 will sunset on July 1, 2005. The future structure of this popular program (including the state incentive package) will be determined by the General Assembly in the current legislative session.

Below are some important deadlines regarding qualification for incentives under the current program that you should be aware of.

Job Grants

The final qualification period under the current program will be for the calendar year ending December 31, 2004.

Non-negotiated General Income Tax Credit

The final qualification period under the current program will be for tax years ending prior to or on December 31, 2004. No applications involving amended tax returns will be accepted after May 1, 2005.

Real Property Improvement Tax Credit

Businesses must apply for the credit for the tax year in which the building was placed into service (date of Final Certificate of Occupancy or Final Building Inspection). This qualification tax year must end prior to or on December 31, 2004 and the placed in service date must be prior to or on December 31, 2004. In instances where the tax year end date or placed in service date is January 1, 2005 or after, a business will not be able to qualify under the current program. Businesses with tax years that are not the same as a calendar year may want to contact their CPA to discuss their specific situation.

ABOUT THIS MANUAL

This manual provides instructions for qualifying for the Enterprise Zone Job Grants. In addition to this manual, a specific qualification form is required – Job Grants (Form EZ-6J).

The state Enterprise Zone Program also provides several tax credits for job creation and real property investment. There is a separate instruction manual and the following separate qualification forms for these tax credit applications.

Existing Business – General Income Tax Credit (Form EZ-6E)

New Business – General Income Tax Credit (Form EZ-6N)

Real Property Improvement Tax Credit (Form EZ-6R)

This manual provides information about the process to qualify for and claim job grants, as well as any limitations that might apply to their usage. Key definitions are provided at the end of the document and should be referred to when completing the qualification form.

In addition to reading this manual, business firms and CPAs are strongly encouraged to review the Program Regulations before completing the qualification form. A copy of the regulations may be downloaded from the DHCD web site (www.dhcd.virginia.gov).

If you have any questions about qualifying for state incentives or other aspects of the program, or need forms please contact:

Virginia Department of Housing and Community Development
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501 North Second Street
Richmond, Virginia 23219-1321
(804) 371-7030
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www.dhcd.virginia.gov

THE STATE INCENTIVES

A general discussion of each state incentive follows. The specific qualification requirements for the job grant incentives are discussed in this manual. The specific qualification requirements for the other incentives are discussed in the Enterprise Zone Tax Incentive Instruction Manual, which is available at DHCD's web site, www.dhcd.virginia.gov. Please note the information concerning the end of the current program provided on page 3.

Job grants for new permanent full-time positions created by business start-ups and expansions by existing firms are available in amounts equal to \$1,000 per zone resident and \$500 for positions filled by a non-zone resident. The maximum grant to any one firm per year is \$100,000 for three consecutive calendar years starting with the first year. Businesses may qualify for more than one three-year job grant period provided the business firm creates additional permanent full-time positions.

A ten-year general income tax credit is applied against a business's state tax liability in an amount up to 80 percent in year one and 60 percent in years two through ten. If a business is investing at least \$15 million and creating at least 50 jobs, the amount of credit is subject to negotiation between the business and DHCD. Businesses qualifying after July 1, 1997 must have 25 percent of new jobs filled by low-income individuals or zone residents. Businesses that qualified prior to July 1, 1997 must continue to have 40 percent of their new jobs filled by low-income individuals or zone residents.

The real property improvement tax credit is equal to an amount of up to 30 percent of qualified non-residential zone improvements with a maximum amount not to exceed \$125,000 within a five-year period. Qualified improvements in new construction projects must cost at least \$250,000. Qualified improvements in rehabilitation or expansion projects must cost at least \$50,000 or the value of the building's assessment before the improvement, whichever is greater. The applicant must own and conduct business in the building or be a tenant making leasehold improvements to the building. The credit is refundable. If the business's state tax liability is less than the credit allocated the remaining balance would be refunded.

The investment tax credit is applied against a business's state tax liability for businesses investing at least \$100 million and creating 200 jobs. The percentage amount of the credit is negotiable and could be worth up to five percent of the investment. Business firms qualifying for the investment tax credit have the option of taking this incentive *in lieu* of the real property improvement tax credit.

ENTERPRISE ZONE JOB GRANTS QUALIFICATION PROCESS

State Fiscal Limitations on Job Grants

The funds used for job grants must be appropriated each year by the General Assembly. If the total amount of grant requests in any one year exceeds the annual appropriation, the job grants will be prorated based on the total applicant requests and the amount of money available for allocation. Firms will receive only the pro rated amount.

Submittal Requirements

In order to qualify for Enterprise Zone Incentives, the business must be located within the boundaries of a Virginia Enterprise Zone. Businesses should refer to the Local Zone Administrator contact list in Appendix A on page 24 to verify that the business firm's establishment is located within an enterprise zone.

Firms must submit job grant applications to the Local Zone Administration office (see Appendix A) in the locality where the business is located no later than the close of business on March 31st of the calendar year following the year for which the job grants are being requested. If this due date falls on a weekend, applications are due on the first business day following the weekend. Applications delivered via the US Postal Service must be postmarked by March 31st. UPS and FedEx type delivery are considered hand delivery and must reach the local zone administration office by the close of business on March 31st.

Local Zone Administrators will review the application to verify zone residency and must either hand deliver or send by certified mail, return receipt requested, all applications to DHCD no later than 5 pm, April 30th of the calendar year following the year for which the job grants are being requested. UPS and FedEx type delivery are considered hand delivery and must reach DHCD by 5pm, April 30th.

DHCD reviews all applications for completeness and notifies business firms of any errors by June 1st. Business firms must respond to any unresolved issues by June 15th.

DHCD notifies firms of their qualification for job grants with a Certificate of Qualification by June 30th. A check for the grant amount will be sent from the Virginia Treasury Department within four weeks. The firm should keep the Certificate of Qualification for its records.

Late Submittals Not Accepted

Business firms cannot request job grants for previous grant years. For example, applications for 2004 job grants cannot be accepted after March 31, 2005. Local Zone Administrators cannot accept applications that are post-marked or hand delivered by the business firm after the close of business on March 31st. DHCD cannot accept applications post-marked or hand delivered by the Local Zone Administrator after 5 pm on April 30th. Applications that are submitted late will be returned and the applicant will forfeit any and all job grants for that year.

JOB GRANTS

Job grants are offered for new permanent full-time positions created by business start-ups and expansions by existing firms in amounts up to \$1,000 per zone resident and \$500 for positions filled by a non-zone resident. Business firms are eligible to receive job grants for three consecutive calendar years from the first year of grant eligibility. The maximum grant to any one firm per year is \$100,000 for three consecutive calendar years. **Please note the information concerning the end of the current program provided on page 3.**

Qualification Requirements

To qualify for job grants, business firms must increase their enterprise zone permanent full-time positions by 10 percent over a base calendar year. Job grants are only available for the new permanent full-time position(s) created above this 10 percent threshold. In the case of employees who are employed for less than twelve full months during the grant year, the grant amount will be pro rated based on the portion of the year the employees have worked.

To be eligible for job grants in years two and three of the grant cycle, a business firm must maintain or increase its eligible permanent full-time positions above the 10 percent threshold.

DETERMINATION OF A BASE YEAR

The firm may use either of the two calendar years immediately preceding its first year of grant eligibility as its initial base year. This allows a business the discretion to select a base year with lower employment to maximize its benefits in the grant year.

Additional Three-Year Grant Periods

A business firm may be eligible for additional three-year grant periods if it increases its enterprise zone permanent full-time employment by 20 percent over a re-determined base year. Job grants are only available for the new permanent full-time position(s) created above this 20 percent threshold.

REDETERMINED BASE YEAR

The redetermined base year is used when a new three-year grant period is requested. It is either:

- The last grant year, if a new three-year grant period is requested within two years after the previous three-year period; In this case, the base year employment is determined by adding the number of permanent full-time positions in the previous base year plus the number of threshold positions plus the number of positions **receiving grants** in the final year of the previous grant period; OR
- Either of the two preceding calendar years at the business's choice, if a new grant period is requested more than two years after the completion of a three-year grant period.

General Limitations

The maximum grant that may be earned by a business firm in one grant year is limited to \$100,000. Each member of an affiliated group of corporations is eligible to receive up to a maximum grant of \$100,000 in a single grant year.

PROHIBITION OF DUPLICATION OF GOVERNMENT ASSISTANCE

A business firm may not receive both job grants and a Major Business Facility tax credit for the same job(s).

Job Grant Amounts

The dollar amount of job grants is determined by the residency of the employees filling the eligible permanent full-time positions, i.e., inside or outside of the zone. The amounts are determined based on the proportion of those employees who are zone residents to the total number of employees, with (i) \$1,000 multiplied by the proportion of eligible permanent full-time positions filled by zone residents, and (ii) \$500 multiplied by the proportion of eligible permanent full-time positions filled by employees whose permanent place of residence is outside the enterprise zone.

In the case of employees who are employed for less than twelve full months during the grant year, the grant amount will be prorated based on the portion of the year the employees have worked.

Assignment of the Enterprise Zone Incentive Grant

A business firm may assign all or any portion of job grants for which they are eligible to the following:

1. The owner of real property within an enterprise zone which is occupied by the eligible business firm as a tenant; or
2. A financial institution regularly engaged in the business of lending money and which has made a loan to the zone business firm for the purpose of expanding, constructing or rehabilitating a nonresidential building or facility for the conduct of a trade or business by the business firm within the enterprise zone or both, as they may agree.

If a business firm has assigned its interest in an enterprise zone job grant, the firm must notify DHCD within 30 days of the transaction. Following the receipt of such notification, the Department may request the Comptroller to issue warrants in the name of the firm's assignee for grant payments that the business firm would have received.

Employment Restrictions

The following positions cannot be included in the calculation of permanent full-time employment for job grants:

1. A seasonal, temporary, leased or contract labor position.
2. A person that was previously employed in the same job function in Virginia by a related party, or a trade or business under common control. (A person's job function eliminated at a non-zone location and moved to an enterprise zone location).
3. An employee of a firm in Virginia who is transferred from outside a zone location to a zone location.
4. An employee whose previous job function previously qualified for a grant in connection with a different enterprise zone location on behalf of the taxpayer, a related party, or a trade or business under common control (cannot claim the same job twice).
5. An employee who was employed by an enterprise zone firm in Virginia and the trade or business was purchased by another taxpayer who continued its operation.
6. A person whose position previously qualified for Major Business Facility Job Tax Credit.
7. A part-time position may not be combined with another part-time position for purposes of calculations.

1,680 HOURS-PER-YEAR EMPLOYEES

Business firms may include employees that work a minimum of 1,680 hours during the calendar year in the calculation of permanent full-time positions. However, the employee must have been hired during the calendar year, worked a minimum of 1,680 hours during the calendar year and received the standard fringe benefits paid by the business firm.

- For 1,680-hour employees who worked the minimum of 1,680 hours and who were employed for the full twelve months of the calendar year, add the number of these employees to the equivalent number of other permanent full-time employees
- For 1,680-hour employees who worked the minimum of 1,680 hours and who were employed for less than the full twelve months of the calendar year, the firm must determine the equivalent portion of the year worked.
- For 1,680-hour employees who do not work the minimum of 1680 hours during the calendar year, the firm must determine whether the employee worked a minimum of thirty-five hours a week for the portion of the calendar year in which the employee was employed in the permanent full-time position. If so, the employee may be included in the equivalent position calculation. If not, the employee will not be eligible to be included in the equivalent position calculation.

DETERMINATION OF ZONE RESIDENCY

A zone resident is a person whose principal place of residency is located within the boundaries of any enterprise zone in Virginia. Zone residency can be determined by the employee's address for receipt of W-2 forms or any subsequent address changes made during employment. If an employee's W-2 address is a post office box, the applicant must determine the employee's physical address before the employee can be considered a zone resident. Zone residency is subject to annual verification. Local zone administrators (see Appendix A) can verify that an employee's address is within the zone boundaries.

Required Records

Business firms considering participation in job grant incentives must keep careful records of their employment calculations, the number of new employees and an employee's zone residency status. Keep records for a period of six years for tax audit purposes.

Submission Checklist for Job Grants

The purpose of this checklist is to reduce the possibility of your application being returned to you. To ensure a complete application, the applicant should review the Virginia Enterprise Zone Job Grant Instruction Manual dated January 2004 (available at www.dhcd.virginia.gov) and consult your tax professional.

- ☐ The applicant is a business and is located within the boundaries of a Virginia Enterprise Zone. Please confirm the location with the appropriate Local Zone Administrator as listed in Appendix A.

6J Worksheet

- ☐ The 6J worksheet **may not** be handwritten and must be printed in a landscape layout on 8½" x 14" paper, which is standard legal-sized paper. Arial font type must be used and the minimum font size is 11 point.
- ☐ You must use the formulas provided within the Job Grant Instruction Manual (dated January 2005) to determine the firm's grant award.
- ☐ The applicant's base year for an incentive period (three consecutive years) remains the same for that entire incentive period. The base year changes only when the company applies an additional incentive period.
- ☐ Those employees who have worked only during the calendar year between the base year and the first grant year (called a post base year) must be included on the 6J worksheet, even though they will not be counted towards the grant calculation. They must be included so they are factored into the total employee calculation.
- ☐ Employees should only be listed once on the 6J **unless** they have worked two or more separate times in a single base or qualifying year. In order to get the full number of months worked by that employee, you will need to include two rows that show the two different start and end dates for that year. You will only count that employee **once**, however, to get the total number of employees that worked for the company since the base year.
- ☐ List employees in alphabetical order by last name or in numerical order by Social Security Number on the 6J worksheet.
- ☐ Each employee listed on the 6J worksheet must be numbered to correspond with the total number of net employees.
- ☐ All pages of the 6J worksheet must be numbered.
- ☐ All pages of the 6J worksheet must have page totals for the columns I, N, S, and X. The last page of the 6J worksheet must show your grand total (i.e. sum of page totals) for the base year and the grant year.

- ❑ All columns for the **base** and **current** qualification year must show on your 6J worksheet. However, you may hide columns for previous qualification years on your 6J worksheet.
- ❑ The CPA who signs the application form EZ-6J must initial each page of the 6J worksheet and sign a certification statement for the business firm. A sample certification statement is on page 33 within the Job Grant Instruction Manual and can also be found on the downloadable Excel job grant template.

Submitting the application

- ❑ The application **must be** a 6-series form and printed on 8½" x 14" paper, which is standard legal-sized paper. The minimum font size is 11 point.
- ❑ Form EZ-6J has been completed and signed by both the business firm representative and a CPA licensed in Virginia. Provide the Virginia license number of the CPA.
- ❑ We strongly recommend you mail your application to your local zone administrator via certified mail with return receipt. Job grant applications are due to the local zone offices by March 31, 2005. Late submittals are not accepted.
- ❑ A completed W-9 form must be included. The FEIN or SSN listed on the qualification application EZ-6J must match the FEIN or SSN on the W-9. The address listed on the W-9 form must be the same mailing address as listed on the application. A blank W-9 is located on the DHCD web site at www.dhcd.virginia.gov or you may call program support staff Roxanne Campbell at (804) 371-7030 to request a copy.

Remember These Job Grant Deadlines
March 31st – Firm submits to Local Zone Office, <u>not</u> to DHCD.
April 30th – Local Zone Office submits to DHCD.
June 1st – DHCD notifies firm of deficiencies.
June 15th – Firm resubmits, if necessary.
June 30th – DHCD notifies firm of qualification.
August – Virginia Department of Treasury sends job grant check to firm.
If any of the required submittal dates fall on a weekend or holiday, the due date is the next business day.

Please do not hesitate to call us at (804) 371-7030 or e-mail us at EZONE@dhcd.virginia.gov with any questions you might have about how to qualify or complete the applications. Incomplete or incorrect applications will be returned to the CPA, with a copy sent to the applicant. Please complete the form carefully and use this checklist to avoid common mistakes.

Step-by-Step Instructions for Completing Form EZ-6J – Job Grant

Print form EZ-6J on 8½" x 14" paper.

PART I: BACKGROUND INFORMATION

1. Zone Name

- Indicate the zone's name, number and designation date, as listed in Appendix A.
- Contact the local zone administrator (contact information in Appendix A) to verify in which zone the applicant is located.

Date Business Began Operation in the Zone

- Indicate the month, day, and year the applicant started operating its business at the zone establishment.

2. Business Firm Legal Name

- Indicate the applicant's legal business firm name.

Trading Name

- Indicate the applicant's trading name, if different than its legal name.

3. Federal Employment ID# (FEIN)

- Indicate the applicant's nine digit Federal Employment Identification Number.

Activity

- Indicate the three-digit activity number that applies to the applicant's business type.
- Activity numbers are listed in Appendix B.

4. Principal Mailing Address

- Indicate the applicant's mailing address.
- The tax credit certificate and any related correspondence will be mailed to this address.

5. Physical Address of zone establishment

- If the physical location of the applicant's business operation in the zone is different than the applicant's mailing address, indicate the physical address here.
- Check with the local zone administrator (see Appendix A) to verify that the physical address of the business is located within the zone.

6. Business Firm Contact Person

- List the name, title, daytime phone number, and E-mail address of the employee who can answer questions about this application.

7. Check the type of job creation made by this firm

- Check the same box for all three years of a firm's qualification requests

8. Check the type of Business Organization

- If "other" is checked, write a description.

PART II: QUALIFICATION INFORMATION

The qualification information is calculated on the 6J Worksheet. You must first complete this worksheet before you can complete the qualification information on the Form EZ 6J. The information on the worksheet will be used to determine if the applicant is eligible for job grants. It also provides the information to determine the dollar amount of job grants. Below is an explanation of how to complete the worksheet. This may be completed by the business firm or the CPA, but the CPA must certify that it is correct. A blank 6J Worksheet is located in Appendix C. You may download a 6J Worksheet Excel template from the DHCD website at <http://www.dhcd.virginia.gov/EZones/default.htm> that contains the formulas need to complete the worksheet. If you want to create your own template, the formulas are listed on page 16. Keep in mind that your template must meet our formatting requirements specified page 32.

How to complete the 6J Worksheet

1. Determine the Grant Year.

This is the calendar year for which the firm is requesting job grants. Job Grant Applications are due on March 31st of the year immediately following the grant year. For example, job grant qualification year 2003 applications are due March 31, 2004.

2. Determine the Base Year.

The base year is either of the two calendar years immediately preceding a business firm's first year of grant eligibility, at the choice of the business firm. For example, if a firm's first year of grant eligibility is 2004, the firm selects 2002 or 2003 as its base year.

3. Is a Redetermined Base Year needed?

If the firm is applying for a second or subsequent three-year period of job grants, a redetermined base year is used. Use the following criteria to determine the redetermined base year. The redetermined base year is determined when the new three-year grant period is requested. It is either:

- The last grant year, if a new three-year grant period is requested within two years after the previous three-year period; In this case, the base year employment is determined by adding the number of permanent full-time positions in the previous base year plus the number of threshold positions plus the number of positions **receiving grants** in the final year of the previous grant period; OR
- Either of the two preceding calendar years at the business's choice, if a new grant period is requested more than two years after the completion of a three-year grant period.

4. List all permanent full-time employees and their work start and end dates.

List all permanent full-time employees (PFTE) that worked for the firm including and since the base year through the grant year. Include every PFTE that worked for the firm in a permanent full-time capacity to perform some type of job function regardless of how long he was employed. This could be one day, one week, one month, one year, one decade, etc. All PFTE must be included on the list.

Enter each employee's first work date and last work date for both the base year and the

What is considered a permanent full time employee (PFTE) for Job Grants?

According to the Virginia Enterprise Zone Program Regulations, a "permanent full-time employee" means a person employed by a business firm who is normally scheduled to work either:

1. a minimum of thirty-five hours per week for the entire normal year of the business firm's operations, which normal year must consist of at least forty-eight weeks,
2. a minimum of thirty-five hours per week for a portion of the calendar year in which the employee was initially hired for, or transferred to the business firm, or
3. a minimum of 1,680 hours per year if the standard fringe benefits are paid by the business firm for the employee.

Seasonal, temporary, leased or contract labor employees or employees shifted from an existing location in the Commonwealth to a business firm location within an enterprise zone do not qualify as permanent full-time employees.

The employee must report for work at the firm's business within the enterprise zone.

current grant year. Employees should only be listed once on the 6J worksheet unless they have worked two or more separate times in a single base or qualifying year. In order to get the full number of months that the employee worked at the position, you will need to

include one row, showing the start date and end date, for each separate employment period. You will only count that employee once to get the total number of employees that worked for the company.

Include on the worksheet **EVERY** PFTE that has worked for the firm since the base year. If the base year is two years prior to the first grant year, you may have employees that were employed only during the "post base year," which is the year between the base year and the first grant year. Those employees who only worked during the post base year also must be included on the 6J worksheet, even though they will not be

Why do I divide the number of days worked by PFTE by 30.416666667?

According to the Virginia Enterprise Zone Program Regulations, "The amount of the grant for which a business firm is eligible with respect to any employee who is employed in an eligible position for less than 12 full months during the grant year will be determined by multiplying the grant amount by a fraction, the numerator of which is the number of full months that the employee worked for the business firm during the grant year, and the denominator of which is 12."

DHCD defines a full month as 365 days in a year divided by 12 months in a year, which equals 30.416666667. You must round down to the next lowest integer because you can count only full months worked. For example, if an employee worked 72 days during the calendar year in the permanent full time position, 72 divided by 30.416666667 equals 2.37 months. However, to determine full months worked, you must round down from 2.37 months to 2 full months.

counted towards the grant calculation. They are included in order to be factored into the total employee calculation. You only need to include their name (column B of the template), social security number (column C), physical address (column D) and whether or not they were a zone resident (column Y) when they worked for the business.

If you are using the DHCD Excel template, the number of days worked, the number of days divided by 30.416666667, and the number of full months worked will automatically be calculated in columns H, M, R, and W.

5. Calculate Column Totals on 6J Worksheet.

- **Column B – Net number of PFTE listed in the worksheet.** Total the number of PFTE listed in column B. Do not double count PFTE who worked for the firm during two or more time periods. For example, if Bob Scott worked for the firm from March 1, 2002 to September 3, 2002, then from December 4, 2002 to August 4, 2004, he is listed on the chart twice, but he is only counted as one PFTE for the total of PFTE in column B. **Enter this number on line 4.H of the Form EZ 6-J.**
- **Column I – Full months worked by PFTP in Base Year.** Total the number of months listed in column I and divide by 12. The number of full months worked by each employee must be rounded **DOWN** to the next lowest integer before this column is added. This is calculated in the template.
- **Select the column that matches the current grant year, for which the grant request is being made.** This will be column N, for the first grant year; S, for the second grant year; or X for the third grant year in the incentive period. Total the number of months in this column and divide by 12. The number of full months worked by each employee must be rounded **DOWN** to the next lowest integer before this column is added. This is calculated in the template.
- **Column Y – Number of Zone Residents.** Total the number of zone residents listed in column Y. Do not double count zone residents who worked for the firm during two or more time periods. For example, if zone resident Jane Scott worked for the firm from March 1, 2002 to September 3, 2002, then from December 4, 2002 to August 4, 2003, she is listed on the chart twice, but she is only counted as one zone resident for the total of zone residents in column Y. Enter this number on line 4.G. If a zone resident moves out of the zone, he is no longer considered a zone resident.

6J Worksheet - List the following information for each PFTE:

Note: Include all PFTE who have worked for the firm since the base year, even if they are no longer employed by the firm.

Column A	Number all employees on worksheet from 1 to
Column B	Name (list employees in alphabetic order by last name OR . . .
Column C	Social security number (. . .list them in numeric order by SSN)
Column D	Physical address
Column E	First work date in base year
Column F	Last work date in base year
Column G	Enter the total number of days the PFTE was employed by the firm during the BASE year. (This number will be "0" for any PFTE

	that was not employed by the firm during the base year.) This is calculated in the template. The excel formula for this column is: If (F row number > E row number, sum(F row number, -E row number), sum (E row number, - F row number)) +1.
Column H	Divide the number of days in Column 6 by 30.416666667. This is calculated in the template. The excel formula for this column is: G row number/(365/12).
Column I	Round DOWN to the next lowest whole integer. This is calculated in the template. The excel formula for this column is: ROUNDDOWN (H row number, 0).
Column J	First work date in grant year 1
Column K	Last work date in grant year 1
Column L	Enter the total number of days the PFTE was employed by the firm during the GRANT YEAR #1. (This number will be "0" for any PFTE that was not employed by the firm during the grant year #1.) This is calculated in the template. The excel formula for this column is: If (K row number > J row number, sum(K row number, - J row number), sum (J row number, - K row number)) +1.
Column M	Divide the number of days in Column 8 by 30.416666667. This is calculated in the template. The excel formula for this column is: L row number/(365/12).
Column N	Round DOWN to the next lowest whole integer. This is calculated in the template. The excel formula for this column is: ROUNDDOWN (M row number, 0).
Column O	First work date in grant year 2
Column P	Last work date in grant year 2
Column Q	Enter the total number of days the PFTE was employed by the firm during the GRANT YEAR #2. (This number will be "0" for any PFTE that was not employed by the firm during the grant year #2. If the business is completing it grant year #1 application, no employees will be listed for grant year #2.) This is calculated in the template. The excel formula for this column is: If (P row number > O row number, sum(P row number, -O row number), sum (O row number, - P row number)) +1.
Column R	Divide the number of days in Column 10 by 30.416666667. This is calculated in the template. The excel formula for this column is: Q row number/(365/12).
Column S	Round DOWN to the next lowest whole integer. This is calculated in the template. The excel formula for this column is: ROUNDDOWN (R row number, 0).
Column T	First work date in grant year 3
Column U	Last work date in grant year 3
Column V	Enter the total number of days the PFTE was employed by the firm during the GRANT YEAR #3. (This number will be "0" for any PFTE that was not employed by the firm during the grant year #3. If the business is completing it grant year #1 or #2 application, no employees will be listed for grant year #3.) This is calculated in

	the template. The excel formula for this column is: If (U row number > T row number, sum(U row number, -T row number), sum (T row number, - U row number)) +1.
Column W	Divide the number of days in Column 12 by 30.4166666667. This is calculated in the template. The excel formula for this column is: V row number/(365/12).
Column X	Round DOWN to the next lowest whole integer. This is calculated in the template. The excel formula for this column is: ROUNDOWN (W row number, 0).
Column Y	Enter "yes" if the PFTE resides in a Virginia enterprise zone. Leave blank if the PFTE does not reside in an enterprise zone.
Column Z	For Local Zone Administrator's use only. The Local Zone Administrator initials this column to indicate that zone residency has been verified.

PART II: QUALIFICATION INFORMATION

Once the calculations on the 6J Worksheet are complete return to Form EZ-6J.

1. Grant year number

- Indicate the calendar year for which job grants are being requested.
- Check the appropriate number to indicate what year of the three-year job grant qualification period this application represents.

2. Base taxable year

- Indicate the calendar year that the applicant selected for its base year.
- This base taxable year remains the same for each of the three years of requests for job grants.
- The base calendar year is one of the two calendar years immediately preceding the first grant year, at the choice of the applicant.
- If this is a second or subsequent three-year job grant period for the applicant, a redetermined base year (#3) is required.

3. Redetermined base year

- A business firm may be eligible for additional three-year grant periods if it increases its enterprise zone permanent full-time employment by 20 percent over a re-determined base year. Job grants are only available for the new permanent full-time position(s) created above this 20 percent threshold.
- If the applicant has completed a three-year job grant period and is requesting a new three-year grant period, a redetermined base year must be determined. It is either:
 - The last grant year, if a new three-year grant period is requested within two years after the previous three-year period; OR
 - Either of the two preceding calendar years at the business's choice, if a new grant period is requested more than two years after the completion of a three-year grant period.

- If this application is using a redetermined base year, check “yes.” If it is not using a redetermined base year, check “no.”

4. **Position Test**

“PFTP” indicates “permanent full-time position,” as defined by the Virginia Enterprise Zone Program Regulations.

PART II, LINE 4.A. BASE YEAR – PFTP

1. Total the number of days in column I of the Worksheet 6J.
2. Divide this total by 12. Round to the nearest one-hundredth (0.00). The result is the number of equivalent PFTP filled by the firm during the base year. Enter this number on line 4.A. in Part II.

PART II, LINE 4.B. GRANT YEAR – PFTP

1. Select the column that matches the current grant year, for which this grant request is being made. This will be column N, S, or X.
2. Total the number of months in this column.
3. Divide this total by 12. Round to the nearest one-hundredth (0.00). The resulting number is the number of equivalent PFTP for the grant year. Enter this number on line 4.B. in Part II.

PART II, LINE 4.C. INCREASE IN PFTP

1. Subtract line 4.A from line 4.B.
2. Enter the result on line 4.C. in Part II.

PART II, LINE 4.D. PFTP PERCENT INCREASE

1. Divide line 4.C by 4.A.
2. Multiply this number by 100 and round to the nearest whole percent. Enter this number on line 4.D. in Part II. (This number must be 10 or greater for applicants in their first three-year grant period. This number must be 20 or greater for applicants in their second or subsequent three-year grant period.)

PART II, LINE 4.E. –THRESHOLD REQUIREMENT OF PFTP

An applicant is only eligible for job grants for PFTP above the 10 percent or 20 percent threshold requirement. This line

determines that threshold requirement. The number of PFTP that make up this threshold requirement are not eligible for job grants and will be subtracted on line 4.F.

1. Refer to line 3 to determine whether the applicant is using a redetermined base year or not.
2. If a redetermined base year is not being used, multiply line 4.A by 0.10. If a redetermined base year is being used, multiply line 4.A by 0.20.

Why do I have to determine the percentage of zone residents employed since the base year?

Using the percentage is required by the Virginia Enterprise Zone Program Regulations. "The number of eligible permanent full-time positions filled by zone residents shall be determined for any grant year by multiplying the number of eligible permanent full-time positions by a fraction, the numerator of which shall be the number of employees hired for permanent full-time positions from January 1 of the applicable base year through December 31 of the grant year who are zone residents, and the denominator of which shall be the total number of employees hired for permanent full-time positions by the business firm during the same period."

3. If the number is a fraction, round it to the next highest integer. Enter this number on line 4.E. in Part II. For example, if the number is 9.23, round to the next highest integer, which is 10.

PART II, LINE 4.F – PFTP ABOVE THE THRESHOLD

SUBTRACT LINE 4.E FROM LINE 4.C. ENTER THE RESULT ON LINE 4.F. THIS IS THE EQUIVALENT NUMBER OF PFTP ELIGIBLE FOR JOB GRANTS. PART II, LINE 4.G – ZONE RESIDENTS SINCE BASE YEAR

Total the number of times “yes” appears in Column Y. Do not double count people. Enter this number on Line 4.G.

PART II, LINE 4.H – PFTP SINCE BASE YEAR

Total the number of names in Column B. Do not double count people. Enter this number on Line 4.H.

PART II, LINE 4.I – PERCENTAGE OF ZONE RESIDENTS SINCE BASE YEAR

Divide line 4.G by line 4.H and multiply by 100. Round to the nearest one-hundredth (0.00). This is the percentage of zone resident. Enter this number on line 4.I. in Part II.

PART II, LINE 4.J – ELIGIBLE ZONE RESIDENT PFTP

Multiple line 4.I by line 4.F. Enter this number on line 4.J. in Part II. This is the number of equivalent PFTP who are zone residents.

PART II, LINE 4.K – ELIGIBLE NON ZONE RESIDENT EMPLOYEES

Subtract line 4.J from line 4.F. Enter this number on line 4.K. in Part II. This is the number of equivalent PFTP who are not zone residents.

5. Requested Job Grant Award for Zone Residents

Multiply line 4.J by \$1,000. Enter the result. This is the amount of job grant award requested for zone residents.

6. Requested Job Grant Award for Non-Zone Residents

Multiply line 4.K by \$500. Enter the result. This is the amount of job grant award requested for non-zone residents.

PART III: DECLARATION

1. Business Firm Representative

The application is not complete without the signature, name, and title of an official, authorized representative of the applicant. This signature must be dated.

2. Certified Public Accountant

An independent certified public accountant (CPA) must sign, date, and complete this section of the application. The CPA must be certified in the Commonwealth of Virginia and must list his Virginia license number, daytime phone number, E-mail address, and mailing address. The CPA cannot be an employee of the applicant requesting qualification for state enterprise zone tax incentives.

Be certain to attach a completed W-9 form and a completed Worksheet 6J to the completed form EZ-6J. See page 11 for a form EZ-6J submittal checklist.

DEFINITIONS FOR ENTERPRISE JOB GRANTS

For a comprehensive list of definitions, obtain a copy of the Enterprise Zone Regulations from DHCD via EZONE@dhcd.virginia.gov or from the web site www.dhcd.virginia.gov
“Enterprise zone incentive grants” are job grants.

BASE YEAR, FOR ENTERPRISE ZONE INCENTIVE GRANTS:

either of the two calendar years immediately preceding a business firm's first year of grant eligibility, at the choice of the business firm.

BUSINESS FIRM:

any business entity, incorporated or unincorporated, which is authorized to do business in Virginia that is subject to State individual income tax, State corporate income tax, State franchise or license tax on gross receipts, or State bank franchise tax on net taxable capital. The term "business firm":

1. Includes partnerships and small business corporations electing to be taxed under Subchapter S of the Federal Internal Revenue Code, and which are not subject to State income tax as partnerships or corporations, but the taxable income of which is passed through to and taxed as income of individual partners and shareholders.
2. Does not include organizations that are exempt from State income tax on all income except unrelated business taxable income as defined in the Federal Internal Revenue Code, Section 512; nor does it include homeowners' associations as defined in the Federal Internal Revenue Code, Section 528. (i.e., non-profit entities).

COMMON CONTROL:

such firms as defined by Internal Revenue Code § 52(b).

DEPARTMENT:

Virginia Department of Housing and Community Development.

ELIGIBLE PERMANENT FULL-TIME POSITION:

a permanent full-time position that has been created and filled by a permanent full-time employee during the grant year and which is above the minimum permanent full-time employment threshold needed by the firm in order to qualify for a job grant

EMPLOYEE OF A ZONE ESTABLISHMENT:

a person employed by a business firm who is on the payroll of the firm's establishment(s) within the zone. In the case of an employee who is on the payroll of two or more establishments of the firm, both inside and outside the zone, the term "employee of a zone establishment" refers only to such an employee assigned to the firm's zone establishment(s) for at least one-half of his normally scheduled work days.

ESTABLISHMENT:

a single physical location where business is conducted and where services or industrial operations are performed.

1. A *central administrative office* is an establishment primarily engaged in management and general administrative functions performed centrally for other establishments of the same firm.
2. An *auxiliary unit* is an establishment primarily engaged in performing supporting services to other establishments of the same firm.

GRANT YEAR:

the calendar year for which a business firm applies for an enterprise zone incentive grant pursuant to 59.1-282.1 of the Code of Virginia.

INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT:

a public accountant certified and licensed by the Commonwealth of Virginia who is not an employee of the business firm seeking to qualify for State tax incentives or grants under this Program.

NET LOSS (APPLIES TO FIRMS THAT RELOCATE OR EXPAND OPERATIONS):

(i) after relocating into an enterprise zone, a business firms' gross permanent full-time employment is less than before relocating into the zone; or (ii) after a business firm locates or expands within a zone, its gross permanent full-time employment at its non-zone location(s) is less than before the zone location occurred.

NUMBER OF *ELIGIBLE* PERMANENT FULL-TIME POSITIONS:

the amount by which the number of permanent full-time positions at a business firm in a grant year exceeds the threshold number.

PERMANENT FULL-TIME POSITION:

a job of indefinite duration at a business firm located in an enterprise zone, requiring the employee to report for work within the enterprise zone, and requiring either (i) a minimum of *thirty-five hours* of an employee's time a week for the entire normal year of the business firm's operations, which a normal year must consist of at least forty-eight weeks, or (ii) a minimum of thirty-five hours of an employee's time a week for a portion of the taxable year in which the employee was initially hired for, or transferred to the business firm, or (iii) a minimum of *1,680 hours per year* and the standard fringe benefits are paid by the business firm for the employee. Seasonal, temporary, leased or contract labor positions, or a position created when a job function is shifted from an existing location in Virginia to a business firm located within an enterprise zone will not qualify as permanent full-time positions.

RE-DETERMINED BASE YEAR:

the base year for calculation of the number of eligible permanent full-time positions in a second or a subsequent three-year grant period. If the request is made within two years after the previous three-year grant period, the re-determined base year will be: the number of positions in the preceding base year, plus the number of threshold positions, plus the number of permanent full-time positions receiving grants in the final year of the previous grant period.

If a business firm applies for subsequent three-year periods beyond the two years immediately following the completion of a three-year grant period, the firm may use one of the two preceding calendar years as the base year, at the choice of the business firm.

RELATED PARTY:

those as defined by Internal Revenue Code § 267(b).

REPORTING TO WORK:

that for the majority of a permanent full-time position's scheduled work week, the employee filling that position works at a single physical location within an enterprise zone.

THRESHOLD NUMBER:

110 percent of the number of permanent full-time positions in the base year for the firm's first three-year period. For subsequent three-year grant periods, the threshold must be 120 percent of the number of permanent full-time positions in the applicable base year as re-determined for the subsequent three-year period. If this is a fraction, use the next highest integer. If there are no permanent full-time positions in the base year, the threshold will be zero.

TRANSFERRED EMPLOYEE:

an employee of a firm in Virginia that is relocated to an enterprise zone facility owned or operated by that firm.

ZONE:

an Enterprise Zone declared by the Governor to be eligible for the benefits of this Program.

ZONE RESIDENT:

a person whose principal place of residency is within the boundaries of any enterprise zone. Persons who meet the definition of both low-income and zone resident may not be counted as both for purposes of meeting employment requirements for the general tax credit. These individuals must be claimed as either low-income or zone resident. Zone residency must be verified annually by the appropriate local zone administrator.

APPENDIX A – LOCAL ENTERPRISE ZONES AND CONTACT INFORMATION

Locality	Zone Number	Designation Date	Contact Name, Address, Phone #, and E-mail Address
Accomack and Northampton Counties	26	1/1/1995	Mr. Steven B. Miner County Administrator's Office Post Office Box 388 Accomac, VA 23301 (757) 787-5700
Alexandria	20	1/1/1994	Ms. Paula Riley Alexandria Economic Development Partnership, Inc. 1729 King Street, Suite 410 Alexandria, VA 22314 (703) 739-3820 alexecon@erols.com
Alleghany County, Covington and Clifton Forge	53	1/1/2001	Ms. Tammy Stephenson Alleghany County Governmental Complex 9212 Winterberry Avenue Covington, VA 24426 (540) 863-6600 tstephenson@co.alleghany.va.us
Brunswick County and Lawrenceville	32	1/1/1996	Ms. Melissa Morris Brunswick Co. IDA Post Office Box 48 Lawrenceville, VA 23868 (434) 848-0248 msmorris@meckcom.net
Carroll County and Hillsville	27	1/1/1995	Mr. Craig Teller Carroll County Administrator 605-1 Pine Street Hillsville, VA 24343 (276) 728-3331 craigeteller@adelphia.net
Charlotte, Lunenburg, and Prince Edward Counties	48	1/1/2000	Ms. Stephanie O. Heintzleman Charlotte County Assist. Administrator Post Office Box 608 Charlotte Court House, VA 23923 (434) 542-5117 steph@co.charlotte.va.us Sharon Carney Economic Development and Tourism Prince Edward County P.O. Box 625 Farmville, VA 23901 scarney@co.prince-edward.va.us

Locality	Zone Number	Designation Date	Contact Name, Address, Phone #, and E-mail Address
Chesapeake*	07	1/1/1985	Mr. Ben White Chesapeake Economic Development 501 Independence Parkway Suite 200 Chesapeake, VA 23320 (757) 382-8040 bwhite@chesva.com
Chesterfield County Jefferson Davis Zone	21	1/1/1994	Ms. Faith McClintic Economic Development Office 9401 Courthouse Road. Suite B Chesterfield, VA 23832 (804) 748-3963 faith@chesterfieldbusiness.com
Chesterfield County Walthall Zone	33	1/1/1996	Ms. Faith McClintic Economic Development Office 9401 Courthouse Road. Suite B Chesterfield, VA 23832 (804) 748-3963 faith@chesterfieldbusiness.com
Danville	01	1/1/2004	Mr. Jerry Fischer Department of Community Development and Engineering Post Office Box 3300 Danville, VA 24543 (434) 799-5261 fischergl@ci.danville.va.us
Dickenson County, Clintwood and Haysi	49	1/1/2000	Ms. Charlotte Mullins Dickenson Co. Economic Dev. Office Post Office Box 1989 Clintwood, Virginia 24228 (276) 926-1699 charlotte.mullins@ida.dcwin.org
Dinwiddie County and Petersburg	47	1/1/1998	Mr. Guy Scheid Planning Department PO Box 266 Dinwiddie, Virginia 23841 (804) 469-4542 wcscheid@dinwiddieva.us
Galax	13	1/1/1988	Mr. Dan Campbell City Manager's Office 111 East Grayson Street Galax, VA 24333 (276) 236-5773 dcampbell@galaxcity.org
Greensville County	34	1/1/1996	Mr. Ted Costin County Administration Office

Locality	Zone Number	Designation Date	Contact Name, Address, Phone #, and E-mail Address
			1750 E. Atlantic Street Emporia, VA 23847 (434) 348-4232 planning@greensvillecountyva.gov
Halifax County and South Boston	15	1/1/1988	Ms. Patsy Y. Vaughan Industrial Development Authority of Halifax County 515 Broad Street Post Office Box 1281 South Boston, VA 24592 (434) 572-1734 pvaughan@halifaxvirginia.com Tamyra Vest Community Development Town of South Boston 432 Main Street Post Office Box 417 South Boston, VA 24592 tvest@southbostonva.us
Hampton Roads Center Zone	35	1/1/1996	Mr. Mike Yaskowsky Dept. of Development 1 Franklin Street, Suite 600 Hampton, VA 23669-3578 (757) 727-6237 myaz@hampton.gov
Hampton Urban Zone*	08	1/1/1985	Mr. Mike Yaskowsky Dept. of Development 1 Franklin Street, Suite 600 Hampton, VA 23669-3578 (757) 727-6237 myaz@hampton.gov
Henry County and Martinsville	36	1/1/1996	Mr. Wade Nester Engineering and Mapping Dept. Post Office Box 7 Collinsville, VA 24078 (276) 634-2570 wnester@co.henry.va.us Mr. Tom Harned Martinsville-Henry County EDC 134 East Church Street, Suite 200 P.O. Box 631 Martinsville, VA 24112 (276) 403-5945 tharned@yesmartinsville.com
Henry County and Martinsville	54	1/1/2001	Mr. Wade Nester Engineering and Mapping Dept.

Locality	Zone Number	Designation Date	Contact Name, Address, Phone #, and E-mail Address
			Post Office Box 7 Collinsville, VA 24078 (276) 634-2570 wnester@co.henry.va.us Mr. Tom Harned Martinsville-Henry County EDC 134 East Church Street, Suite 200 P.O. Box 631 Martinsville, VA 24112 (276) 403-5945 tharned@yesmartinsville.com
Hopewell*	09	1/1/1985	Mr. March Altman Department of Development 300 North Main Street Hopewell, VA 23860 (804) 541-2220 maltman@ci.hopewell.va.us
James City County	37	1/1/1996	Mr. Douglas Powell James City Community Services 5249 Olde Towne Road Williamsburg, VA 23188 (757) 259-3113 dpowell@james-city.va.us
Lancaster, Northumberland, Richmond, Westmoreland	50	1/1/2000	Mr. Jerry Davis Northern Neck PDA P.O. Box 1600 Warsaw, VA 22572 (804) 333-1900 jdavis@nnpdc17.state.va.us
Lunenburg County, Kenbridge and Victoria	55	1/1/2001	Ms. Beverly Hawthorne County Administrator's Office 11409 Courthouse Road Lunenburg, Virginia 23952 (434) 696-2546 bphawthorne@meckcom.net
Lynchburg Zone 1	02	1/1/2004	Mr. Brian Thrower City of Lynchburg Economic Development 828 Main Street, 10 th Floor Lynchburg, VA 24504 (434) 455-4494 brian.thrower@lynchburgva.gov

Locality	Zone Number	Designation Date	Contact Name, Address, Phone #, and E-mail Address
Lynchburg Zone 2	46	1/1/1996	Mr. Brian Thrower City of Lynchburg Economic Development 828 Main Street, 10 th Floor Lynchburg, VA 24504 (434) 455-4494 brian.thrower@lynchburgva.gov
Mecklenburg County and Clarksville	56	1/1/2001	Ms. Melinda Moran Economic Development Office County of Mecklenburg Post Office Box 307 Boydton, VA 23917 (434) 374-8177 clarksville@meckcom.net
Mecklenburg County, South Hill and LaCrosse	38	1/1/1996	Mr. John Stockton Town Manager 211 S. Mecklenburg Ave. South Hill, VA 23970 (434) 447-3191 stockton@meckcom.net
Narrows	24	1/1/1994	Mr. James Kast Assistant Town Manager Post Office Box 440 Narrows, VA 24124 (540) 726-2423 jkast@charterinternet.com
Newport News Mid City Zone	30	6/30/1995	Mr. Ted Figura Manager of Marketing Dept. of Development 2400 Washington Avenue Newport News, VA 23607 (757) 881-5412 tfigura@nngov.com
Newport News North Zone	31	6/30/1995	Mr. Ted Figura Manager of Marketing Dept. of Development 2400 Washington Avenue Newport News, VA 23607 (757) 881-5412 tfigura@nngov.com
Newport News South Zone	03	1/1/2004	Mr. Ted Figura Manager of Marketing Dept. of Development 2400 Washington Avenue Newport News, VA 23607 (757) 881-5412 tfigura@nngov.com

Locality	Zone Number	Designation Date	Contact Name, Address, Phone #, and E-mail Address
Norfolk and Portsmouth	04	1/1/1984	<p>Ms. Nicole J. Thompson Department of Development 500 E. Main St., Suite 1500 Norfolk, VA 23510 (757) 664-4338 nicole.thompson@norfolk.gov</p> <p>Mr. Thomas Reese Department of Economic Development 200 High Street, Suite 200 Portsmouth, VA 23704 (757) 393-8804 thomasr@portsmouthva.gov</p>
Orange Town	39	1/1/1996	<p>Mr. Chris Nielsen Town Manager's Office 119 Bellevue Avenue Orange, VA 22960-1499 (540) 672-5005 assistanttownmgr@townoforangeva.org</p>
Patrick County and Stuart	22	1/1/2002	<p>Mr. Mike Burnette Economic Development Director Patrick County P.O. Box 466 106 Rucker Street Stuart, VA 24171 (276) 694-8367 burnette@co.patrick.va.us</p>
Petersburg*	10	1/1/1985	<p>Mr. Vandy Jones Economic Development Office 400 E. Washington Street Petersburg, Virginia 23803 (804) 733-2352 vjonespetg@earthlink.net</p>
Pittsylvania County and Danville	57	1/1/2001	<p>Mr. Jerry Fischer Department of Community Development and Engineering Post Office Box 3300 Danville, Virginia 24543 (434) 799-5261 fischgl@ci.danville.va.us</p> <p>Mr. Greg Sides County Planner P.O. Box 426 Chatham, Virginia 24531 (434) 432 – 7755 gsides@pittgov.org</p>

Locality	Zone Number	Designation Date	Contact Name, Address, Phone #, and E-mail Address
Prince George County	16	1/1/1990	Mr. G. William Bailey Department of Economic Development Post Office Box 68 Prince George, VA 23875 (804) 733-2680 gbailey@princegeorgeva.org
Pulaski County New River Zone	40	1/1/1996	Mr. David Tickner County Administrator's Office 143 3rd Street, N.W., Suite 1 Pulaski, VA 24301 (540) 980-7705 dtickner@pulaskicounty.org
Pulaski County Zone 1	25	1/1/1994	Mr. David Tickner County Administrator's Office 143 3rd Street, N.W., Suite 1 Pulaski, VA 24301 (540) 980-7705 dtickner@pulaskicounty.org
Pulaski Town	41	1/1/1996	Mr. John White Department of Economic Development Post Office Box 660 Pulaski, VA 24301 (540) 994-8631, jwhite@pulaskitown.org
Richmond East Zone	29	1/1/1995	Ms. Lisbeth Coker City of Richmond Office of Economic Development 501 E. Franklin Street, Suite 800 Richmond, VA 23219 (804) 646-3792 cokerlm@ci.richmond.va.us
Richmond North/Henrico County Zone	28	1/1/1995	Ms. Lisbeth Coker City of Richmond Office of Economic Development 501 E. Franklin Street, Suite 800 Richmond, VA 23219 (804) 646-3792 cokerlm@ci.richmond.va.us Henrico County Mr. John Young Planning Department Post Office Box 27032 Richmond, VA 23273 (804) 501-5852 you16@co.henrico.va.us

Locality	Zone Number	Designation Date	Contact Name, Address, Phone #, and E-mail Address
Richmond South Zone	19	1/1/1993	Ms. Lisbeth Coker City of Richmond Office of Economic Development 501 E. Franklin Street, Suite 800 Richmond, VA 23219 (804) 646-3792 cokerlm@ci.richmond.va.us
Roanoke Zone 1	05	1/1/2004	Mr. Chris Copenhaver Dept. of Economic Development 111 Franklin Plaza, Suite 200 Roanoke, VA 24011 (540) 853-2717 chris.copenhaver@roanokeva.gov
Roanoke Zone 2	42	1/1/1996	Mr. Chris Copenhaver Dept. of Economic Development 111 Franklin Plaza, Suite 200 Roanoke, VA 24011 (540) 853-2717 chris.copenhaver@roanokeva.gov
Rocky Mount	23	1/1/1994	Ms. Lara Burleson Assistant Town Manager 345 Donald Avenue Rocky Mount, VA 24151 (540) 483-0907 lburleson@rockymountva.org
Saltville/Smyth County	06	1/1/2004	Ms. Tracy Mitchell Economic Development Office Post Office Box 730 Saltville, VA 24370 (276) 496-5342 ext. 24 tmitchell.saltville@comcast.net
Scott County	43	1/1/1996	Mr. John Kilgore Economic Development Office 114 East Jackson Street Gate City, VA 24251 (276) 386-6521 scotteda@mounet.com
Smyth and Washington Counties, Chilhowie, Glade Spring	51	1/1/2000	David Barrett Director Mount Rogers PDC 1021 Terrace Drive Marion, VA 24354 (276) 783-5103 dabarrett@mrpdc.org
South Hill*	12	1/1/1985	Mr. John Stockton Town Manager 211 S. Mecklenburg Ave. South Hill, VA 23970

Locality	Zone Number	Designation Date	Contact Name, Address, Phone #, and E-mail Address
			(434) 447-3191 stockton@meckcom.net
Staunton	17	1/1/1990	Mr. Steven Versen Dept. of Economic Development Post Office Box 58 Staunton, VA 24402 (540) 332-3869 (540) 290-2981 versensg@ci.staunton.va.us
Suffolk	18	1/1/1990	Mr. Lynn Bartlett Dept. of Economic Development 127 E. Washington St., Suite 200 Suffolk, VA 23434 (757) 923-3620 lbartlett@city.suffolk.va.us
Tazewell County	44	1/1/1996	Ms. Margie Bandy Office of Economic Development 320 E. Main Street Tazewell, VA 24651 (276) 988-1270 mbandy@netscope.net
Warren County	45	1/1/1996	Ms. Jennifer McDonald Project Manager Economic Development Authority Post Office Box 445 Front Royal, VA 22630 (540) 635-2182 mcdonald@wceda.com
Waynesboro	14	1/1/1988	Mr. Brent D. Frank Director Office of Economic Development Post Office Box 1028 Waynesboro, VA 22980 (540) 942-6779 frankbd@ci.waynesboro.va.us
Wise County	52	1/1/2000	Mr. Carl Snodgrass County Administrator's Office Post Office Box 570 Wise, VA 24293 (276) 328-2321 econdev@naxs.com
Wythe and Carroll Counties*	11	1/1/1985	Dr. Alan Hawthorne Joint IDA of Wythe Co. 190 S. First Street Post Office Box 569 Wytheville, VA 24382 (276) 223-3370 directorjida@wytheville.org

Locality	Zone Number	Designation Date	Contact Name, Address, Phone #, and E-mail Address
<p>*Designation of these zones expired on 12/31/2004. Businesses that have qualified for state incentives prior to this date or are planning to qualify for a taxable year that ended on or prior to this date should contact the Department of Housing and Community Development at 804-371-7066 or EZONE@dhcd.virginia.gov for more information.</p>			

APPENDIX B – ACTIVITY NUMBERS

Agriculture, Forestry, Fishing and Hunting	
Activity Code	Subsector Description
111	Crop Production
112	Animal Production
113	Forestry and Logging
114	Fishing, Hunting and Trapping
115	Support Activities for Agriculture and Forestry
Mining	
Activity Code	Subsector Description
211	Oil and Gas Extraction
212	Mining (except Oil and Gas)
213	Support Activities for Mining
Utilities	
Activity Code	Subsector Description
221	Utilities
Construction	
Activity Code	Subsector Description
233	Building, Developing, and General Contracting
234	Heavy Construction
235	Special Trade Contractors
Manufacturing	
Activity Code	Subsector Description
311	Food Manufacturing
312	Beverage and Tobacco Product Manufacturing
313	Textile Mills
314	Textile Product Mills
315	Apparel Manufacturing
316	Leather and Allied Product Manufacturing
321	Wood Product Manufacturing
322	Paper Manufacturing
323	Printing and Related Support Activities
324	Petroleum and Coal Products Manufacturing
325	Chemical Manufacturing
326	Plastics and Rubber Products Manufacturing
327	Nonmetallic Mineral Product Manufacturing
331	Primary Metal Manufacturing
332	Fabricated Metal Product Manufacturing
333	Machinery Manufacturing
334	Computer and Electronic Product Manufacturing
335	Electrical Equipment, Appliance, and Component Manufacturing
336	Transportation Equipment Manufacturing

337	Furniture and Related Product Manufacturing
339	Miscellaneous Manufacturing
Wholesale Trade	
Activity Code	Subsector Description
421	Wholesale Trade, Durable Goods
422	Wholesale Trade, Nondurable Goods
Retail Trade	
Activity Code	Subsector Description
441	Motor Vehicle and Parts Dealers
442	Furniture and Home Furnishings Stores
443	Electronics and Appliance Stores
444	Building Material and Garden Equipment and Supplies Dealers
445	Food and Beverage Stores
446	Health and Personal Care Stores
447	Gasoline Stations
448	Clothing and Clothing Accessories Stores
451	Sporting Goods, Hobby, Book, and Music Stores
452	General Merchandise Stores
453	Miscellaneous Store Retailers
454	Nonstore Retailers
Transportation and Warehousing	
Activity Code	Subsector Description
481	Air Transportation
482	Rail Transportation
483	Water Transportation
484	Truck Transportation
485	Transit and Ground Passenger Transportation
486	Pipeline Transportation
487	Scenic and Sightseeing Transportation
488	Support Activities for Transportation
491	Postal Service
492	Couriers and Messengers
493	Warehousing and Storage
Information	
Activity Code	Subsector Description
511	Publishing Industries
512	Motion Picture and Sound Recording Industries
513	Broadcasting and Telecommunications
514	Information Services and Data Processing Services
Finance and Insurance	
Activity Code	Subsector Description
521	Monetary Authorities - Central Bank
522	Credit Intermediation and Related Activities
523	Securities, Commodity Contracts, and Other Financial Inve

524	Insurance Carriers and Related Activities
525	Funds, Trusts, and Other Financial Vehicles
Real Estate and Rental and Leasing	
Activity Code	Subsector Description
531	Real Estate
532	Rental and Leasing Services
533	Lessors of Nonfinancial Intangible Assets (except Copyrig
Professional, Scientific, and Technical Services	
Activity Code	Subsector Description
541	Professional, Scientific, and Technical Services
Management of Companies and Enterprises	
Activity Code	Subsector Description
551	Management of Companies and Enterprises
Administrative and Support and Waste Management and Remediation Services	
Activity Code	Subsector Description
561	Administrative and Support Services
562	Waste Management and Remediation Services
Educational Services	
Activity Code	Subsector Description
611	Educational Services
Health Care and Social Assistance	
Activity Code	Subsector Description
621	Ambulatory Health Care Services
622	Hospitals
623	Nursing and Residential Care Facilities
624	Social Assistance
Arts, Entertainment, and Recreation	
Activity Code	Subsector Description
711	Performing Arts, Spectator Sports, and Related Industries
712	Museums, Historical Sites, and Similar Institutions
713	Amusement, Gambling, and Recreation Industries
Accommodation and Food Services	
Activity Code	Subsector Description
721	Accommodation
722	Food Services and Drinking Places
Other Services (except Public Administration)	
Activity Code	Subsector Description
811	Repair and Maintenance
812	Personal and Laundry Services
813	Religious, Grantmaking, Civic, Professional, and Similar
814	Private Households

APPENDIX C – 6J WORKSHEET

Complete the 6J Worksheet before you complete Form EZ-6J. Read the entire instruction manual before you complete the 6J Worksheet.

A blank 6J Worksheet is on the next page. The blank 6J Worksheet provided on page 38 only shows the columns related to the base year and first qualification year. The 6J Worksheet template online shows all of the columns associated with the base year and all three qualification years.

Formatting: Use the Arial font and the size should be no smaller than 11 point. The worksheet must be printed in a landscape layout on legal size paper. No more than thirty employees should be listed per page and employees must be numbered. Page totals and grand totals for the rounded down full month calculations must be included. The CPA must initial each page and certify on the last page that information on the worksheet is correct.

Deficiencies: If the job grant worksheet has consistent errors, the entire application will be returned to the business firm.

Job Grant 6J Worksheet															
Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column Y	Column Z
Base Year OR Redetermined Base Year (YYYY):									Grant Year #1:						
Employee Number	Employee Name	SSN	Employee's Physical Address	First work date in base year	Last work date in base year	# of days worked in base year	# days divided by 30.4166666667	Round down to next lowest integer to get full months	First work date in grant year 1	Last work date in grant year 1	# of days worked in grant year 1	# days divided by 30.4166666667	Round down to next lowest integer to get full months	Zone Resident (Yes/No)	LZA Initials for zone residency confirmation
1	Frida Kahlo	111-11-1111	EZONE, VA	12/27/2000	12/31/2000	5	0.164383562	0	1/1/2001	12/31/2001	365	12	12	Yes	
2	Diego Rivera	222-22-2222	Enterprise, VA	1/1/2000	1/25/2000	25	0.821917808	0						Yes	
3	Claude Monet	333-33-3333	Versailles, VA	1/1/2000	12/31/2000	366	12.03287671	12	1/1/2001	3/13/2001	72	2.367123288	2	Yes	
4	Pablo Picasso	444-44-4444	Abstract, VA			1	0.032876712	0	4/24/2001	12/31/2001	252	8.284931507	8	No	
5	Alfred Stieglitz	555-55-5555	Photo, VA	1/1/2000	12/31/2000	366	12.03287671	12	1/1/2001	12/31/2001	365	12	12	No	
6															
7															
8															
9															
17															
18															
19															
30								2					2.83333333		
Grand Total for Column B:							Page Totals for Column I:					Page Totals for Column N:			
							Grand Total for Column I:					Grand Total for Column N:			

I, _____, do hereby affirm that I am a certified public accountant licensed in the Commonwealth of Virginia and not an employee of _____ (name of business).

I certify that the employees listed on this Worksheet 6J were permanent full-time employees of _____ (name of business) for the time period specified on this form.

I further affirm that _____ (name of business) has met the requirements for receiving an enterprise zone incentive grant as set forth in the Enterprise Zone Program Regulations.

(Signature of CPA here)